Amendment to the Claims:

Please amend claim 1 and add claim 10 as follows:

1. (Currently amended) A thin film magnetic head comprising:

a lower core layer; an upper core layer; at least one insulating layer positioned between the lower core layer and the upper core layer; a track width restricting groove being formed in the insulating layer; and ~~at least one of~~ a lower magnetic pole layer and an upper magnetic pole layer, the lower magnetic pole layer continuing from the lower core layer, the upper magnetic pole layer continuing from the upper core layer, and a gap layer positioned between one of the core layers and one of the magnetic pole layers that opposes the core layer or between the two magnetic pole layers being provided in the track width restricting groove,

wherein a stopper layer is placed, in a portion excluding the track width restricting groove, between the lower core layer and the insulating layer, and the stopper layer is formed of an insulating material having an etching rate lower than a reactive ion etching rate of the insulating layer.

2. (Original) A thin film magnetic head according to Claim 1, wherein the stopper layer is formed to have a film thickness that is smaller than the insulating layer.

3. (Previously presented) A thin film magnetic head according to Claim 1, wherein an etching rate of the stopper layer in reactive ion etching is less than the etching rate of the insulating layer by ten times or more.

4. (Previously presented) A thin film magnetic head according to Claim 3, wherein the insulating layer is formed of SiO_2 and the stopper layer is formed of at least one of Al_2O_3 and Si_3N_4.

5-9. (Cancelled)

10. (New) A thin film magnetic head comprising:

a lower core layer; an upper core layer; at least one insulating layer positioned between the lower core layer and the upper core layer; a track width restricting

groove being formed in the insulating layer and having at least one slant surface disposed between the upper core layer and the insulating layer; and a lower magnetic pole layer and an upper magnetic pole layer, the lower magnetic pole layer continuing from the lower core layer, the upper magnetic pole layer continuing from the upper core layer, and a gap layer positioned between one of the core layers and one of the magnetic pole layers that opposes the core layer or between the two magnetic pole layers being provided in the track width restricting groove,

wherein a stopper layer is placed, in a portion excluding the track width restricting groove, between the lower core layer and the insulating layer, and the stopper layer is formed of an insulating material having an etching rate lower than a reactive ion etching rate of the insulating layer, and

wherein the gap layer and the upper magnetic pole layer are disposed in a portion of the insulating layer excluding the slant surface.